13: Beaglehole & Beaglehole E-5 (1938-1939) 1941
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Vavau
Pangai

805 calendar issued by the government printer. The only virtue
[213] of this calendar seems to lie in its possession, not in its use. Dated days are of no significance to the villager except to mark off one Sunday from another and this function is performed equally well or better by church-bell and pulpit-announcement.

212 So far we have been referring to the average villager.
[644] The village-overseer and the church-pastor make more use
[793] of reading and writing than the villager. For them these techniques are necessary for the study of government or church reports and notices, for the compilation in turn of their own reports. A few others in the village may also try
212 to make effective use of their reading ability. Thus a village
875 school teacher, home in Pangai on vacation, had developed
829 an interest in world affairs through a chance gift of a copy of *Reader's Digest*. Even the simplified English of this magazine was much too difficult for him, and it is doubtful whether he will long keep up his study of the magazine. One
[554] suspects that his initial and only interest in it was based on
[123] the prestige gained among his fellow-villagers by his apparent ability to discuss with us "in English" obscure subjects whose text was so obviously derived from what to the ordinary villager was the very mysterious page of an English-language magazine.

212 Another villager interested in the use of his skills is
[451] Biukala. He carries on a very simplified book-keeping to provide a rough check on the sales of his garden-produce. He is an assiduous student of Biblical commentaries which he borrows from the missionaries in Neiafu. He writes an
212 occasional letter to his aged mother in Tongatapu. He is
177 very keenly interested in keeping alive these skills which he
829 has observed white men such as church-missionaries using so frequently. Here the incentive to use reading and writing techniques of white culture is far stronger than for the average villager. But this comes about from the fact that Biukala, for obscure personality reasons, is much more interested in adapting himself to the white man's culture than he is to the folk-culture of the village. This is particularly evident when Biukala talks of the future he has planned for his son, now a child of barely two years. For this child he talks of professions such as engineering,

14: Thomson G-3 (1886-1891) 1894
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IX.

A SCHOOL OF COOKERY FOR ACCOUNTANTS.

MUTUAL confidence has so far decayed in this cynical age that the financial powers of statesmen are usually limited to the disbursement of the money voted to them by the Legislature, while even this limited authority is subjected to the rigid scrutiny of an uncompromising auditor. But Mr Baker saw the ignoble suspicion that such a system implied. He said to King George, "Trust me not at all, or all in all," and thenceforth voted his own supplies, kept his own Treasury, and was his own auditor,—a combination of offices that reflects equal credit upon the intellect that devised it and the high-minded confidence of the people who suffered it to be.

But what public character escapes the self-debasing slings of calumny? There were many who dared to throw doubts upon this arrangement, and to ask how the Honourable and Reverend Shirley Waldemar Baker so far transcended his fellow-men as to be exempted from the audit to which other Ministries are subject. It showed a mean and grovelling spirit; but the hydra-headed body called the public is composed for the most part of mean

14: Thomson G-3 (1886-1891) 1894
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and grovelling spirits, who pay their taxes without enthusiasm, and persist in regarding their rulers as men of like passions with themselves. So wise a man as the ex-Premier was not ignorant of the fact that public confidence was worth maintaining, even by pandering to the lower wants of his constituents, and he gave them the independent audit they sighed for. He selected as auditors a doctor, since deceased, an ease-loving soul, who chose life in Tonga because it was far from the irksome conventionalities of an effete civilisation, and the manager of the German firm—both unconnected with his detractors, and above the suspicion of partiality for himself. On the appointed day the books, and as many of the receipts as could be found, were laid before the two auditors, who added up the totals, and ticked off the receipts against the corresponding entries in the ledger. Then they asked for more receipts, and the Premier's office was ransacked without complete success for documents that had been mislaid. The audit dinner followed—a very sumptuous repast, if the viands bore any analogy to the wine-merchant's bill,—the audit certificate was signed, and forthwith printed and published to the censorious world.

The auditors conceived that their business began and ended with the books. If the money spent was all accounted for, it was not their affair to ask the Premier whence he derived authority for building a railway, for whom a cargo of strong liquors was intended, or why his club subscription should be paid from public funds. They were called in as accountants to audit certain books, not to ask irrelevant questions. They had perforce to accept the statement of the books as to the amount of revenue,

14: Thomson G-3 (1886-1891) 1894
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645 797 652 451 because Mr Baker said they were correct, and there was no means of checking a calculation that was arrived at by the ingenious yet simple method of counting the balance of coin in the safe at the end of the year, and adding it to the expenditure. This, by the way, is the best of all methods for ascertaining one's income, because the sum must come out right. Once a-year the Premier published a financial statement, but with this the auditors had nothing to do, and one must reluctantly confess that it was received by the world with cold suspicion.

I have already related that the fallen statesman was very anxious to take away some of his account-books. Not long after my arrival in Tonga he had written officially to demand them, and to challenge the right of an auditor to examine accounts which (he was pleased to say) had received the approval of Parliament; adding that if any adverse criticisms were made upon his financial transactions, he would demand an independent audit of his own. He was indeed so hyper-sensitive upon the subject of this threatened audit, that we felt a pardonable anxiety to lose no time in setting to work.

One glance at the disorder of the books and papers sufficed to convince me that I could not hope to make a complete audit for months to come, and I therefore wrote to the High Commissioner to ask him for the services of an accountant from the Colonial Government of Fiji. The return steamer brought Mr Forth, the present Auditor of that colony. He was allowed a fortnight only in which to attack his difficult task, and, considering the confusion and deficient information with which he had to contend, he made remarkable progress.

14: Thomson G-3 (1886-1891) 1894
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Some time was lost in attempting to begin at the date of Mr Baker's dismissal and work backwards; but with the discovery that many of the vouchers were missing, and that there was no means of ascertaining the exact amount of revenue, we abandoned hope of making a complete audit of the past year, and contented ourselves with a scrutiny of the payments we knew to have been made. But before examining the books for which an audit certificate had been published, I applied to Herr T——, the only surviving auditor, for permission to publish a criticism of these accounts, a request to which he very kindly acceded.

The financial system is worth describing. There was a head-treasury at Nukualofa, and sub-treasuries at Haapai, Vavau, and the two Niuas. The native revenue-collectors were required to pay in their weekly receipts to the sub-treasurer, who kept with intermittent exactitude elaborate books ruled in columns for every conceivable head of receipt. When sufficient time had been allowed for accumulation the Premier made a descent upon the sub-treasuries, and carried off the money to Nukualofa, amid the murmurs of the men of Haapai and Vavau, who thought that the money should be spent in their own island. When the bags of silver reached the head-treasury, Tubo, the chief clerk, patiently counted it over, entered it in his books as revenue from Haapai or Vavau, as the case might be, and put it into his safe for the liquidation of "Treasury Orders." These "Treasury Orders" were a financial triumph of which any Chancellor of the Exchequer might be proud. When salaries or accounts became due the "Paymaster" drew a cheque upon the Treasury,

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The salary or rent due for 1831 was paid in 1889, and no one but the auditors—who were not expected to worry about such minutiæ—could be one whit the worse.

The "Treasury Orders" served their purpose, however. Printed in Tongan, and countersigned by Sateki, they kept the natives from asking inconvenient questions, and left the Premier free to indulge his overmastering appetite for spending money. The Customs duties and rents were paid by Europeans in cheques upon Australian and New Zealand banks, and these, being beyond the ken of Tongans, were handed over to Mr Baker to be paid into an account in the Union Bank in Auckland, of which he had the absolute control. To clothe this position with a sort of authority, he kept two sets of books,—the one labelled Agent-General, and the other Auditor-General,—hoping probably to suggest the inference that the Auditor kept a suspicious check upon the Agent. But the Auditor-General seems to have been an easy-going, pliant sort of official, who hated to make himself disagreeable, and contented himself with keeping his books on a plan of his own, which—so great was the sympathy that existed between the two officers—proved to be identical with that adopted by his methodical colleague.

Estimates were made for grovelling spirits. They are a useful check upon incompetent rulers, but a blighting drag upon the soaring genius of a dictator. The Constitution, it is true, says—

> Nor shall any money be paid out of the Government Treasury or debts contracted by the Government but as shall be arranged by the Legislative Assembly excepting in cases of war or rebellion or fearful epidemic or a like calamity and in such case it

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645 652 safe to pay the serried array of bills, how that ray of order and regularity must have soothed the faint twinges of a seared conscience: If the words comforted him as he stifled the remembrance of his own Constitution, who will quarrel with him for writing them? The obsequious Parliament would have voted the money had they been asked. But to ask them involved a loss of time and prestige, and detailed explanations, abhorrent to any right-minded dictator, would then have become necessary. If all the bills before Legislatures were to be actually read through three times, parliamentary business would be even more dilatory than it is; and if bills may be taken as read, why may not money be taken as voted? This must have been the Auditor-Premier's reflection as he ornamented his ledger with the soothing phrase; while the Hansard of the Legislative Assembly bore silent witness to the absence of all money votes but life-pensions to Mr Baker's children and a doctor's salary.

645 652 451 When the fateful day for balancing the books came round, the poor Auditor-General must have discovered that, besides his revenue and expenditure, he had a *tertium quid* to reckon with—a mysterious balance one way or the other that could no more be absorbed than the waste products of an abortive chemical experiment. One of his predecessors in the chair of the Wesleyan mission, a most estimable man, used to be troubled with the same difficulty when he presented his accounts to his district meeting. But he never allowed the fact that his credit and debit columns failed to balance by £5 to ruffle him. "You have only to subtract £2, 10s. from this column and add it to the other, and the two will be the same,"

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he would say with mild triumph. Whether Mr Baker had sat at the feet of this elder of the Church, or had arrived at the same discovery by an independent chain of reasoning, concerns us not: that he had devised such a process for the absorption of the *tertium quid* may be gathered from a naïve letter of his clerk and accountant, Mr O. Lahnstein, dated the 13th of August 1889: "The differences of £700 and £250 have to be taken out of the books. The easiest way would be by alteration, as the books have not been added up with ink." It must have been a very pretty piece of financial jugglery this absorption of the *tertium quid* among the columns that had not been added up with ink.

When the books were at last balanced, and the fleeting figures caught and fixed with pen and ink, the Annual Statement of Accounts was prepared for publication. There was a haziness of outline about this that invited scrutiny. Items such as "Police uniforms, hardware, parliamentary expenses, tanks, medicine, building materials, lime, &c., £769, 6s. 2d.," flung together in heterogeneous incongruity, provoked speculation as to what the "et-cetera" might comprise; and when the vouchers disclosed the fact that groceries (£35, 19s. 2d.), Mr Baker's subscription to the Northern Club, Auckland, his son's cab, tram, and boat hire (£46), and boots and shoes (£2, 9s. 9d.) were included, it was felt that the search had not been in vain. A wicked curiosity prompted us to write to the fallen Minister to inquire whether his club subscription had not been charged to the Government in error; but if we hoped to abash him, we were much mistaken. He had the honour to inform us that the

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645 652 451 payment had been approved by his Majesty in Council. The minute-book was silent on the point, and the emphatic disclaimer of the king and his Ministers has plunged the question in a doubt from which I shall not attempt to extricate it. The £46 spent in cab-hire by the ex-Premier's son could not be impugned, for certain official despatches, written by the son in the family dining-room to his father in the study, beginning and ending, "Sir, I have the honour," showed that the rather stolid youth had spent much of this money in peripatetic diplomacy. He had called upon the British Admiral and a Colonial Minister to discuss the question of national defence and the purchase of ordnance; and his tolerant reception by these dignitaries seems to have turned his head. Even at the Auckland prices £46 would provide a vast number of jaunts, sweetened no doubt by the reflection that they were at the public expense. Possibly the £2, 9s. 9d., paid for boots and shoes on the authority of Mr Baker, junior, as Public Officer, was charged to the Treasury to cover the expenditure of shoe-leather in crossing the curbstone to the cabs.

An absentee First Minister was an expensive luxury to the Tongans. In 1889 it cost the country £171 to provide steamboat passages for him in his frequent trips to Auckland.

Among the miscellaneous items in the published statement is the following disquieting entry:—

Assassination £45 16 9

My hand trembled as I unfolded the voucher, speciously folded and docketed among its innocent fellows,—the

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damning evidence of the price of blood, of some poor human life sacrificed to the demands of inexorable statecraft. Had this ex-missionary reverted to the methods of medieval Italian republics to choke opposition? and dared he flaunt his infamy in the pages of his Government 'Gazette,' proclaiming with cynical insolence the exact price to a penny at which he valued human life? But an examination of the voucher brought relief not unmixed with bewilderment. It was headed "Assassination," but the money had been paid to an Auckland coachbuilder for the entire renovation, on the most expensive scale, of the Premier's private carriage. I tried honestly to discover by what process of reasoning the repair of a private carriage at public expense could be classed as Assassination. At last a light broke in upon me. Mr Baker had been driving when he was shot at three years before, and a bullet had struck the splash-board of his carriage. He had always spoken of the attempt on his life as "the Assassination," and he was now soothing his conscience for repairing the ravages of time at public expense in the same way as when he wrote "By special vote of the Legislative Assembly" in his account-books.[1]

The last item in the statement—"Extraordinary expense, £62, 7s. 9d."—included the cost of an enlarged photograph of Mr Baker, besides some other mysterious payments which we were willing to believe deserved the classification given to them, although we could never discover their nature.

In the ledger we found the entry, "Loan Account,

[1] I have been told that Mr Baker munificently presented this carriage to the king.

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£1085." Sateki, the Paymaster, enlightened us. The Free Church was about to hold its annual collection. The enthusiasm had been wrought by soul-stirring sermons to the pitch when a Tongan will strip the coat from his back, and fling it into the basin to win one more shout of applause; but it chanced that money was tight, there was no copra, and the Civil servants all had debts at the stores. Mr Baker had surmounted such difficulties before when he was a missionary, and he was not to be beaten now that he was Prime Minister as well. He advanced their salaries on the eve of the collection, and stopped the loans out of their pay as it became due. As none of them seem to have died or to have been dismissed before they had had time to earn the amount of their advances, the Government lost nothing but the interest.

The financial relations between the Government and the Free Church had been an inexhaustible theme for the Opposition, and there was some disappointment among the mission party that our revelations were not more startling. There was indeed nothing to reveal, for the only record of these transactions was contained in a few sheets of loose foolscap, evidently compiled from memory within the last few months; for although the transactions had extended over a period of five years, none of the entries were dated. Mr Watkin, the President of the Free Church, assured me that he knew nothing about the state of the account, and in this respect he was probably no more ignorant than his wily colleague. The Treasury seems to have acted as banker to the Free Church, and to have imported at public cost whatever goods were required by the Conference, who paid over money on account from time to time as the

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652 645 114 better book before it. But the time of execution was put off from day to day, and I strongly suspect that the thousand copies still lie piled away forgotten in the Premier's back-office.

652 645 [496] [403] There were no offers to buy back the other extravagances of the late Premier, though the inventory showed a tempting variety. There was a passenger car to run on the tram-line from the wharf to the banana plantation; a safe that cost £150, so large as to be unsaleable even in Auckland; a book of New Zealand birds costing £11, 11s., bought in order that Mr Baker's name might figure on the title-page as joint patron with the Queen and other personages; an electric-light installation of an antiquated and useless pattern; a full outfit of electrical toys, induction coils, miniature pumps, tiny lights, dancing-dolls, &c.; and a quantity of *quasi*-scientific apparatus stored in the *Fale Saienisi* (Science House) at the College; besides a vast quantity of stores of all kinds dissipated among the natives.

451 652 We had now to devise some system of book-keeping for the revenue clerks, simplified to suit that peculiar mathematical talent that can solve a problem in higher algebra without being able to add up a column of figures correctly, yet sufficiently elaborate to admit of an accurate statement of revenue from any source at a given time, and of a check being kept upon dishonest officials.

We abolished at one sweep the old books with their complicated headings, and substituted common cash-books 451 652 651 for them. The revenue collectors gave printed receipts for every payment made to them, retaining a duplicate to show to the officer who audited their books. Once a-week

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they paid their revenue to the sub-treasurer, who gave them a receipt, which they sent every month, pinned to a copy of their cash-books, to Nukualofa. The sub-treasurer had also to post a copy of his book to the capital, where it was carefully compared with the receipts he had given to the revenue collectors. If they failed to agree, it was plain that the sub-treasurer had received more than he accounted for, and any defalcations of the revenue collectors could be checked by an examination of the numbered butts of their receipt-books. Embezzlement could therefore only pass unnoticed if the sub-treasurer and the revenue collectors were in league to defraud the country. This elementary trap was no sooner set than it secured a quarry. The monthly statement of the sub-treasurer of Vavau tallied with the receipts he had given to the revenue collectors in so far as the total was concerned; but the various items, when added up, fell short of the reputed amount by some 70 dollars. Each item had been clipped in accordance with a system that had probably been going on for years without detection. Explanations were called for; but the sub-treasurer took the high ground that as it cast a personal reflection on his honour, the demand was beneath his notice. My colleagues were loath to proceed to extremities; for the defaulter was highly connected in Vavau, and was likely to use his influence to estrange the Civil servants already wavering in their loyalty to the Government. He was, moreover, the pet clerk of old Inoke Fotu, Kubu's father, on whose devotion we counted to defeat the hostile influence of Manase, the Governor. But I was firm. Campbell had established the defalcations without a doubt; the facts

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451 were well known to numbers of the native clerks; and to
651 allow so flagrant an offence to go unpunished would be to
652 invite dishonesty from all our employees. Tukuaho at
687 last gave way so far as to consent to the man's dismissal, if I would allow him to bring the end about in his own way. He showed me a letter from the defaulter in which he forgave him (Tukuaho) from his heart for the wrong he had done him. It was, he wrote, not Tukuaho's fault that so wicked a conspiracy had been formed, for he knew that it was the work of these deceitful foreigners who were his advisers; and in a magnificent peroration he besought him by their common God, Jehovah (with whom they both appeared to have relations of an intimacy denied to deceitful foreigners), to become the saviour of his country by casting out his two advisers, especially *Kamibdi*, and by restoring him (the writer) to the eminence to which his own superior qualities had raised him. The tone of the letter was magnanimous throughout, and from a clerk guilty of embezzlement to the Premier of the country it would have been a startling production in any other part of the world. Tukuaho's object was to get the man away from his friends in Vavau before dealing with him. He therefore invited him to clear himself before the Cabinet in Nukualofa, handing over his office during his absence to the sub-treasurer of Haapai. He swallowed the bait, and in due course stood at the bar of the Council-house to clear his character before his Majesty's Ministers. He was a large cow-faced man, with his lips pursed into a perpetual whistle. I was commissioned by Goschen to prefer the charge, and described the discrepancy between his monthly statement and the receipts

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he had given to the revenue collectors. The accused was calm, collected, and perfectly respectful. He had with him his books for the last three years, and he proceeded to read them, pausing at intervals to take breath and to

"He had with him his books for the last three years."

explain that, but for Mr Baker of execrable memory, the matter would be clear to a person of even Campbell's limited comprehension. Although his harangue had as much to do with the point at issue as it had with the

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451 651 652 687 English Budget, I could see that the array of figures had produced a favourable impression. It was in vain that I put direct questions to the accused about the missing £70; he continued blandly to quote the monetary transactions of past years with the superior consciousness of convincing argument. Goschen was nodding; Tungi wore the expression of a disinterested spectator at a prize-fight; Kubu was honestly trying to understand what it was all about; and Tukuaho was wavering between his faith in me and his respect for the display of erudition on the part of the defaulting treasurer. At my instance the accused was cut short, and ordered to withdraw while we discussed the matter. As soon as he was released from the spell of the treasurer's bovine countenance, Tukuaho pointed out that, whether the charge was proved or not, it was clear that the books were badly kept to have given rise to any doubts on the score of the treasurer's honesty; and as the work was going on very well in his absence, he thought he should be relieved of active employment until the meeting of Parliament, who might reinstate him if they pleased. This middle course having been agreed to, the cow-faced sub-treasurer was sent home to do his worst with the members for Vavau. Alas for human propositions! When Parliament did meet, his grievances were forgotten in the intoxication of debate, and in the enthusiasm evoked by a Ministry who catered well for the physical wants of its supporters. Manase, his chief ally, was himself impeached, and his case never even came to a hearing.